Amendments t the Specification:

Please amend th specification as indicated below.

Please a end the specification at page 1 to insert Field of the Inventi n after the title of the invention and before paragraph 1.

Please a end the specification at page 1 to insert Background of the nvention after paragraph 1 of t e specification.

Please a end the specification at page 4 to insert Summary of the Inv ntion after paragraph 1.

Please a end the specification at page 4 following Summary of the I vention to insert the follow ing paragraphs.

Pharma eutical compositions for oral and topical administration and he methods of making the sam are disclosed for compositions, which form gel-like nonanis otropic particles when i contact with an aqueous phase.

The co positions comprise a) 0.1 to 30.0 % of one or more hydroph bic active ingredients; b) 0.1 to 60.0 % of one or more gelators comprising polyglycero esters of fatty acids of formul (1)

$$CH_2OR\text{-}CHOR\text{-}CH_2O\text{-}(CH_2CHOR\text{-}CH_2O\text{-})_nCH_2\text{-}CHOR\text{-}CH_2OR \quad (1)$$

wherein n is an nteger from 4 to 13 and R is H or COR' wherein R' is $C_{8\text{-}22}$ saturated, unsaturated or hydroxylated alkyl and wherein at least one group R is not hydrogen, having an HLB value not less than10; c) 0.1 to 60.0 % of one or more gel-creating substances selected from polyglyceryl-3-esters of oleic acid, having an HLB value not greater than 9; d) 1.0 to 60 % of one or more co-gelator substances selected from the group consisting of triglyceride macrogol glycerol esters, partial glycerides of fatty acids and macrogol esters of fatty acids in which the average quantity of reacted ethylene oxide in the synthesis of the substances ranges between 50 to 150 mols and concurrently the ratio between components b) and d) is from 0.1:1 to 10:1; and e) 5.0 to 30% of one or more C_2 to C_4 alcohols; wherein upon dilution with water, the formulation forms a dispersion of polymorphous gel particles having a dimension of 0.2 to 500 μm.

Please a end the specification at current page 4 to insert Detailed Description of the Invention before current paragraph 2.

Please a end the specification at current page 4 to insert the followi g immediately before the Detailed Description of the Invention section title as amended *supra*.

Brief Description of the Figures

Figure 1: Photomicrograph of a dispersion in accordance with WO98/05309.

Figure 2: Photomicrograph of a dispersion in accordance with the present invention.

Figure 3: Graphic representation of cyclosporin blood levels in accordance with Example 6 of the present invention.

Figures 4-8: Photomicrographs of further dispersions in accordance with the present invention.

Please amend the specification to delete the final 3 paragraphs from current page 13 and first paragraph of page 14, such information now contained in the specification amendment for Brief Description of the Figures, cited *supra*.

Please amend the specification to replace the current abstract with the following:

Pharmaceutical compositions for oral and topical administration and the methods of making the same are disclosed for compositions, which form gel-like nonanisotropic particles when in contact with an aqueous phase. The compositions comprise a) 0.1 to 30.0 % of one or more hydrophobic active ingredients; b) 0.1 to 60.0 % of one or more gelators comprising polyglycerol esters of fatty acids of formula (1)

$$CH_2OR\text{-}CHOR\text{-}CH_2O\text{-}(CH_2CHOR\text{-}CH_2O\text{-})_nCH_2\text{-}CHOR\text{-}CH_2OR \quad (1)$$

wherein n is an integer from 4 to 13 and R is H or COR' wherein R' is $C_{8\text{-}22}$ saturated, unsaturated or hydroxylated alkyl and wherein at least one group R is not hydrogen, having an HLB value not less than10; c) 0.1 to 60.0 % of one or more gel-creating substances selected from polyglyceryl-3-esters of oleic acid, having an HLB value not greater than 9; d) 1.0 to 60 % of one or more co-gelator substances selected from the group consisting of triglyceride macrogol glycerol esters, partial glycerides of fatty acids and macrogol esters of fatty acids in which the average quantity of reacted ethylene oxide in the synthesis of the substances ranges between 50 to 150 mols and concurrently the ratio between components b) and d) is from 0.1:1 to 10:1; and e) 5.0 to 30% of one or more C_2 to C_4 alcohols; wherein upon dilution with water, the formulation forms a dispersion of polymorphous gel particles having a dimension of 0.2 to 500 μm.

Also, please amend the specification to insert Examples after the sixth paragraph on current page 13.

Finally, please amend formula (1) appearing on current pages 4, 5, and 8, of the specification to read

$$CH_2OR\text{-}CHOR\text{-}CH_2O\text{-}(CH_2CHOR\text{-}CH_2O\text{-})_{Na}CH_2\text{-}CHOR\text{-}CH_2OR \quad (1)$$

and amend formula (2) appearing on current pages 4, 5, and 9 to read

$$CH_2OR\text{-}CHOR\text{-}CH_2O\text{-}(CH_2CHOR\text{-}CH_2O\text{-})_{Na}CH_2\text{-}CHOR\text{-}CH_2OR \quad (2).$$

The Applicants respectfully request entry of the preceding amendments to the specification and aver that the requested amendments do not introduce new matter.